

  
**भारत का राजपत्र**  
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EXTRAORDINARY

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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सक।

Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 1st March 1967

**G.S.R. 296.**—In exercise of the powers conferred by sub-rule (1) of rule 6 of the Central Excise Rules, 1944, the Central Government hereby makes the following amendments to the notification of the Government of India in the Ministry of Finance (Department of Revenue and Insurance) No. 75/66-Central Excises, dated the 30th April, 1966, namely:—

In the said notification,—

(i) in clause (5) of the proviso,—

(a) for the words and figures "1st April, 1966", the words and figures "1st April, 1964" shall be substituted;

(b) after the words "as a bonafide cottage unit", the words "or which is set up by a co-operative society registered under any law relating to co-operative societies for the time being in force" shall be inserted,

(ii) the following paragraphs shall be added at the end, namely.—

"2. Notwithstanding anything contained in clause (3) of the proviso to paragraph 1, where a factory was in existence immediately before the 1st May, 1963, and on or after that date but before the 1st April, 1964, the ownership of the factory has been transferred to another

person (hereinafter in this paragraph referred to as "the transferee") and the transferee was obliged to take out fresh licence for the manufacture of matches then, the transferee shall, if there has been no reduction in the level of production in the factory after such transfer, be liable to pay duty at the rates at which the person who transferred the ownership of the factory would have paid had there been no such transfer.

3. Notwithstanding anything contained in clause (4) of the proviso to paragraph 1, where a factory was in existence immediately before the 1st April, 1964, and on or after that date the ownership of that factory has been transferred to another person (hereinafter in this paragraph referred to as "the transferee") and the transferee was obliged to take out a fresh licence for the manufacture of matches, then, the transferee shall, if there has been no reduction in the level of production in the factory after such transfer, be liable to pay duty only at the rates at which the person who transferred the ownership of the factory would have paid had there been no such transfer."

[No. 32/67-C.E.—F. No. 7/75/66-CX.VI.]

S. K. BHATTACHARJEE, Jt. Secy.